



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

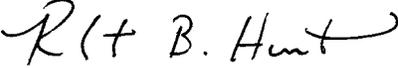
No. 1654

H.P. 1095

House of Representatives, April 15, 2025

**An Act to Allow a Grace Period for the Payment of Excise Tax for
Adult Use Cannabis Cultivation Facilities**

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative BOYER of Poland.
Cosponsored by Senator BICKFORD of Androscoggin and
Representatives: CHAPMAN of Auburn, CROCKETT of Portland, FREDERICKS of Sanford,
LAVIGNE of Berwick, RUDNICKI of Fairfield, SUPICA of Bangor, Senators: BRENNER of
Cumberland, TIPPING of Penobscot.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §4924**, as enacted by PL 2019, c. 231, Pt. B, §7, is amended to
3 read:

4 **§4924. Returns; payment of excise tax**

5 On or before the 15th day of each month, a cultivation facility licensee shall file a
6 return, as required by the assessor, and pay to the assessor all excise taxes due under this
7 chapter ~~for the preceding calendar month~~ pursuant to this section.

8 **1. Due date.** An excise tax imposed on a sale specified in section 4923, subsections
9 1 to 5 is not due until 120 days after the date of the sale.

10 **2. Payment.** A cultivation facility licensee shall remit with its monthly return all
11 excise taxes due from sales to which subsection 1 applies.

12 **3. Multiple licenses.** If a cultivation facility licensee holds a license to operate another
13 cannabis establishment, the start date of the 120 days under subsection 1 is the date of
14 transfer of cannabis from the cultivation facility to the other cannabis establishment or, if
15 such a transfer is not made, the date of any activity undertaken pursuant to Title 28-B,
16 section 501, subsection 2 or 4 with regard to cannabis cultivated by the cultivation facility.

17 **SUMMARY**

18 Under current law, an adult cannabis cultivation facility licensee is required to submit
19 a monthly return to the State Tax Assessor and pay all the excise taxes incurred from sales
20 to other cannabis licensees that occurred within the preceding month.

21 This bill extends the amount of time a cultivation facility licensee has to remit the
22 excise taxes to 120 days after a sale upon which an excise tax is levied or, for a cultivation
23 facility that holds a license to operate another cannabis establishment, 120 days after the
24 date of transfer or other licensed activity as specified in the bill.